

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW HAMPSHIRE**

In re:

CHAPTER 11

AFTOKINITO RALLY, INC.

Case No. 17-10184-BAH

Debtor

**ASSENTED TO MOTION FOR ORDER
APPROVING AND ENTERING STIPULATED ORDER WITH IRS ON
DEBTOR'S EX PARTE EMERGENCY MOTION FOR ORDER
AUTHORIZING USE OF CASH COLLATERAL
AND PROVISION OF ADEQUATE PROTECTION [DOC. 15]**

The Debtor in Possession, **Aftokinito Rally, Inc.** (the "Debtor"), with the assent and permission of the **Internal Revenue Service** and **United States of America** (collectively, the "**IRS**") respectfully request this Court to approve and enter the Stipulated Order on Debtor's Ex Parte Emergency Motion for Order Authorizing Use of Cash Collateral and Provision of Adequate Protection [Doc. 15] attached hereto as *Exhibit A* (the "**Stipulated Order**" and "**Motion**") to resolve potential objections to the Motion, future motions requesting permission to use cash collateral and plans of reorganization filed by the Debtor without further notice or hearing pursuant to Code Section 102. In order to avoid the cost and expense of an objection, reply and a hearing, the Debtor and the IRS negotiated the Stipulated Order, which resolves a number of issues that would otherwise arise during this Case.

WHEREFORE, the Debtor respectfully requests this Court to issue and enter the proposed Stipulated Order attached hereto and grant the Debtor such further relief as may prove to be equitable, fair and lawful.

Respectfully submitted,

DATED: March 1, 2017

/s/ William S. Gannon
William S. Gannon, BNH 01222

Filing Counsel to:

AFTOKINITO RALLY, INC.

WILLIAM S. GANNON, PLLC
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Manchester, NH 03101
PH: (603) 621-0833

CERTIFICATE OF SERVICE

I hereby certify that on this date I served the foregoing pleading on each person and entity named on the attached Service List by causing it to be filed electronically via the CM/ECF filing system or mailed by first-class United States Mail, postage pre-paid, or in such other manner as may be indicated.

DATED: March 1, 2017

/s/ Jeanne Arquette-Koehler
Jeanne Arquette-Koehler

SERVICE LIST
Case No. 17-10184-BAH

All persons and entities named on the CM/ECF Electronic Service List – electronically via CM/ECF

IRS
Special Procedures
80 Daniel St., PO Box 9502
Portsmouth, NH 03802

Internal Revenue Service
Centralized Insolvency Operations
P.O. Box 7346
Philadelphia, PA 19101-7346

State of New Hampshire
Dept. of Employment Security
Attn: Arnold Rocklin-Weare
45 So. Fruit Street
Concord, NH 03301

CASH COLLATERAL RECORD LIENHOLDERS

Automotive Finance Corporation
13085 Hamilton Crossing Blvd, Suite 300
Carmel, IN 46032

Automotive Finance Corporation – via email
Jessica.young@autofinance.com

Internal Revenue Service
CCP Lien Unit
P.O. Box 145595
Stop 8420G Team 203
Cincinnati, OH 45250

Attorney General of the United States
U.S. Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001

The United States Attorney's Office
District of New Hampshire
53 Pleasant Street, 4th Floor
Concord, NH 03301

Michael McCormack, Assistant U.S. Attorney, District of NH – via email
Michael.McCormack2@usdoj.gov

Gail A. Irving, IRS Bk. Specialist – via email
Gail.A.Irving@irs.gov

21 LARGEST UNSECURED CREDITORS

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UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW HAMPSHIRE

In re: CHAPTER 11
AFTOKINITO RALLY, INC. Case No. 17-10184-BAH
Debtor

STIPULATED ORDER ON
DEBTOR'S EX PARTE EMERGENCY MOTION FOR ORDER
AUTHORIZING USE OF CASH COLLATERAL
AND PROVISION OF ADEQUATE PROTECTION, DOC. 15

STIPULATED ORDER entered on the Debtor's Ex Parte Emergency Motion for Order Authorizing Use of Cash Collateral and Provision of Adequate Protection [Doc. 15] ("this Order" and the "Substantive Motion") filed by the Debtor and Debtor in Possession, **Aftokinito Rally, Inc.** (the "Debtor") pursuant to the Assented to Motion for Order Approving and Entering Stipulated Order filed by the Debtor with the assent and permission of the Internal Revenue Service and the United States of America (collectively, the "IRS") to resolve potential objections to the Motion, future motions requesting permission to use cash collateral and plans of reorganization filed by the Debtor (the "Stipulation Approval Motion"). Based on the Stipulation Approval Motion and the agreement embodied herein, it is adjudged, decreed and ordered that:

1. Except as otherwise defined herein, all capitalized words, terms and phrases defined in the Substantive Motion shall have and be given the same meaning when used herein.
2. Subject to the further terms hereof, the Internal Revenue Service and United States of America (collectively, the "IRS") consent to the Debtor's use of cash collateral pursuant to the terms of the Motion and such motions for continued use of cash collateral as may be filed in this Case.

3. The Debtor shall make adequate protection payments to the IRS in the amount of \$524.20 monthly (the “IRS Adequate Protection Payment”) during the terms of cash collateral orders entered by the Court, beginning on March 15, 2017 and on the same date of each month thereafter.

4. The IRS Adequate Protection Payment is the amount necessary to pay the IRS Allowed Secured Claim in full, with interest at the statutory rate of 4%, in 60 monthly payments in accordance with the provisions of Code Section 1129(a)(9)(C) (the “Mandatory Minimum IRS Treatment”).

5. In the event that the Debtor fails to make an IRS Adequate Protection Payment due hereunder and shall not cure such default within 30 days thereof, IRS may move the Court for an order revoking the Debtor’s right to use cash collateral or granting IRS relief from the automatic stay.

6. The IRS shall support any plan of reorganization that provides the IRS with the same payment and treatment as provided for herein, preserves the lien held by IRS as security for the payment of the IRS Allowed Secured Claim and otherwise satisfies the requirements of Code Section 1129(a)(9)(C).

7. This Order shall become effective immediately.

DATED: March ____, 2017

Bruce A. Harwood,
Chief Bankruptcy Judge